

## **TABLE OF CONTENT**

### **COVER PAGE**

### **TITLE PAGE**

### **DECLARATION OF AUTHENTICITY OF FINAL PAPER AND UPLOAD**

**AGREEMENT .....** .....ii

**APPROVAL PAGE BY FINAL PAPER ADVISOR.....** .....iv

**APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE.....** .....v

**ABSTRACT.....** .....vi

**ABSTRAK .....** .....vii

**PREFACE.....** .....viii

**TABLE OF CONTENTS.....** ..... x

**LIST OF FIGURES .....** ..... xiii

**LIST OF TABLES .....** ..... xiv

**LIST OF APPENDICES.....** ..... xv

### **CHAPTER I INTRODUCTION**

1.1	Background of The Study.....	1
1.2	Problem Limitation.....	3
1.3	Problem Formulation.....	4
1.4	Objective of the Research.....	4
1.5	Benefit of The Research .....	5

### **CHAPTER II THEORITICAL BACKGROUND**

2.1	Theoretical Background .....	7
2.1.1	Agency Theory .....	7
2.1.2	Income Tax.....	8
2.1.3	Definition of Tax Avoidance.....	14
2.1.3.1	Definition of Tax Avoidance .....	14
2.1.3.2	Tax Avoidance Consequences .....	15

2.1.3.3	Tax Avoidance Indicator .....	16
2.1.4	Sales Growth Theory.....	17
2.1.4.1	Definition of Sales Growth.....	17
2.1.4.2	Factors Affecting Sales Growth.....	18
2.1.4.3	Components Inhibiting Sales Growth.....	19
2.1.4.4	Sales Growth Indicator .....	20
2.1.5	Profitability Theory .....	21
2.1.5.1	Definition of Profitability .....	21
2.1.5.2	Purposes of Profitability .....	22
2.1.5.3	Benefits of Profitability .....	22
2.1.3.4	Profitability Indicator.....	25
2.1.6	Firm Age Theory .....	26
2.1.6.1	Definition of Firm Age .....	26
2.1.6.2	Firm Age Classification .....	26
2.1.6.3	Firm Age Indicator .....	27
2.2	Previous Research .....	27
2.3	Hypothesis .....	29
2.4	Research Model .....	29
2.5	Framework of Thinking.....	30

### **CHAPTER III RESEARCH METHODOLOGY**

3.1	Research Design .....	31
3.2	Population and Sample .....	32
3.3	Data Collection Method .....	32
3.4	Operational Variable Definition.....	33
3.5	Data Analysis Method .....	35
3.5.1	Descriptive Statistics .....	35
3.5.2	Classical Assumption Test .....	38
3.5.3	Multiple Regression Linear .....	40
3.5.4	Hyphotesis Test.....	41
3.5.4.1	t-Test.....	41

3.5.4.2 F-Test .....	41
3.5.5 Coefficient of Determination Test .....	42

## **CHAPTER IV DATA ANALYSIS AND DISCUSSION**

4.1 General View of Agricultural Companies on Indonesia Stock Exchange ...	43
4.2 Research Result .....	59
4.2.1 Descriptive Statistic .....	55
4.2.2 Result of Data Quality Testing.....	60
4.2.3.1 Normality Test.....	60
4.2.3.2 Multicollinearity Test .....	62
4.2.3.3 Heteroscedasticity Test.....	64
4.2.3.4 Autocorrelation Test .....	65
4.2.3.5 Summary of Classical Assumption Test Results .....	66
4.2.3 Multiple Linear Regression Analysis .....	66
4.2.4 Hyphotesis Testing.....	68
4.2.4.1 Hyphotesis Test (Partial) .....	68
4.2.4.2 Hyphotesis Test (Simultaneous;y) .....	70
4.2.6 Determination Coefficient .....	71
4.3 Discussion.....	72
4.3.1 The Effect of Sales Growth toward Tax Avoidance .....	72
4.3.2 The Effect of Profitability toward Tax Avoidance .....	72
4.3.3 The Effect of Company Size toward Tax Avoidance .....	73
4.3.4 The Effect of Sales Growth, Profitability, Company Age toward Tax Avoidance .....	74

## **BAB V CONCLUSION AND RECOMMENDATION**

5.1 Conclusion .....	75
5.2 Recommendation.....	75

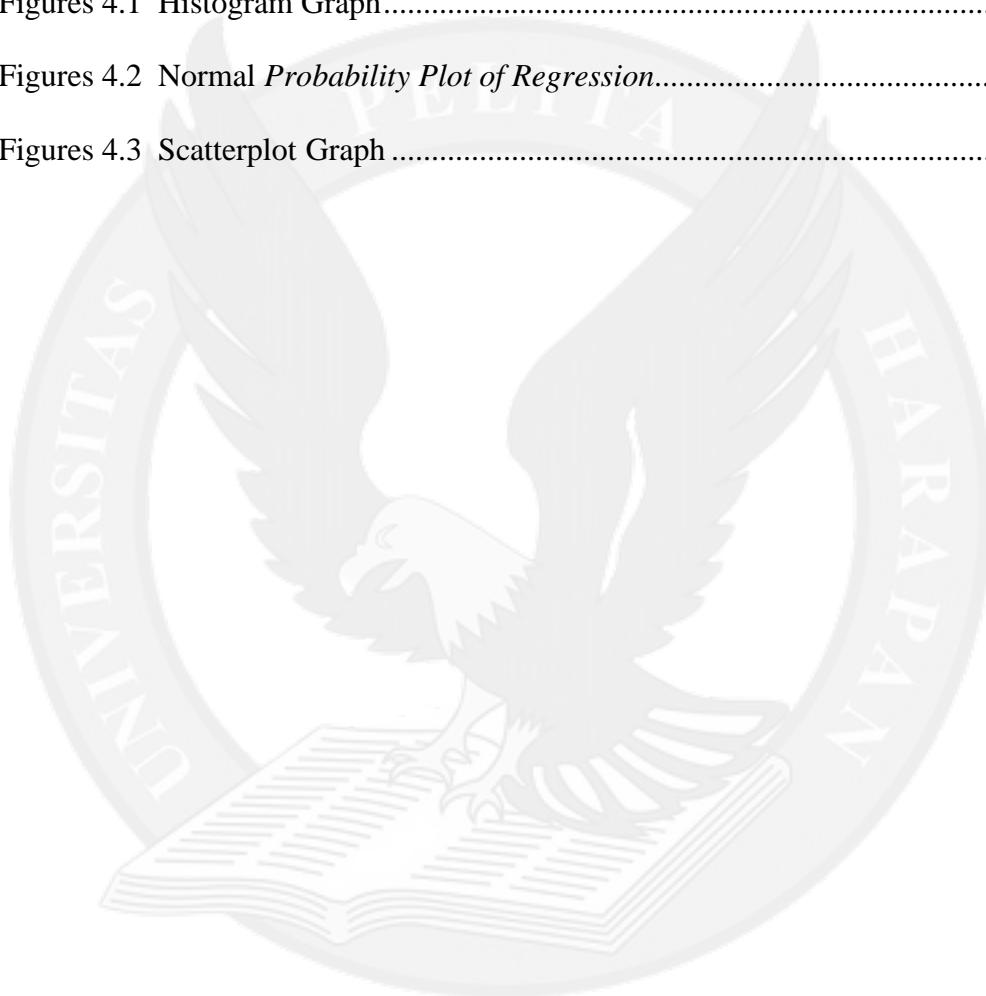
## **REFERENCES**

## LIST OF TABLES

Table 1.1 Phenomenon of Companies Listed in IDX For Period 2019 – 2021 ..	2
Table 2.1 Previous Research .....	28
Table 3.1 Operational Variable Definition.....	34
Table 4.1 Sample Determination Criteria.....	44
Table 4.2 List of Company.....	45
Table 4.3 Descriptive Statistics .....	59
Table 4.4 Normality Test using Monte Carlo Test.....	61
Table 4.5 Multicollinearity Test.....	63
Table 4.6 Glejser Test .....	63
Table 4.7 Run Test .....	65
Table 4.8 Summary of Classical Assumption Test Results.....	66
Table 4.9 Multiple Linear Regression Analysis .....	67
Table 4.10 Partial Hypothesis t-Test.....	68
Table 4.11 Simultaneously Hypothesis F-Test.....	70
Table 4.12 Determination Coefficient Test.....	71
Table 4.13 Summary of Hypothesis Test Results .....	71

## **LIST OF FIGURES**

Figures 2.1 Research Model.....	30
Figures 2.2 Framework of Thinking.....	30
Figures 4.1 Histogram Graph.....	61
Figures 4.2 Normal <i>Probability Plot of Regression</i> .....	62
Figures 4.3 Scatterplot Graph .....	64



## **LIST OF APPENDICES**

APPENDIX A LIST OF POPULATION AND SAMPLE .....	A-1
APPENDIX B CALCULATION OF SALES GROWTH.....	B-1
APPENDIX C CALCULATION OF PROFITABILITY .....	C-1
APPENDIX D CALCULATION OF FIRM AGE .....	D-1
APPENDIX E CALCULATION OF TAX AVOIDANCE .....	E-1
APPENDIX F T-TABLE .....	F-1
APPENDIX G F-TABLE.....	G-1